

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eloise Martin
DOCKET NO.: 04-26481.001-R-2
PARCEL NO.: 05-27-111-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Eloise Martin, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a 46-year-old, two-story single-family dwelling of masonry construction containing 6,518 square feet of living area and located in New Trier Township, Cook County. The residence contains five bathrooms, a partial basement, air conditioning, four fireplaces and a three-car garage.

The appellant's attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered six suggested comparable properties located between one block and one and one half miles of the subject. These properties consist of two-story single-family dwellings of frame and masonry or masonry construction and range in age from 13 to 97 years. The comparables have three, four or six bathrooms with half-baths and full or partial basements, one finished. Four homes are air-conditioned and all have fireplaces. The properties have two or three-car garages. The comparables contain between 5,825 and 7,859 square feet of living area and have improvement assessments ranging from \$111,565 to \$177,145 or from \$18.94 to \$24.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$234,648, or \$36.00 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 49,526
IMPR. \$234,648
TOTAL: \$284,174

Subject only to the State multiplier as applicable.

PTAB/TMcG. 6/08

comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 53 to 81 years. The comparables contain four or five bathrooms with some half-baths, full or partial basements, air conditioning, fireplaces and two or three-car garages. The comparables range in size from 3,290 to 7,184 square feet of living area and have improvement assessments of between \$136,556 and \$307,040 or from \$40.00 to \$48.71 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of nine comparables that differed from the subject in various degrees of living area, location and age. These nine properties have improvement assessments ranging from \$18.94 to \$48.71 per square foot of living area. The subject's per square foot improvement assessment of \$36.00 falls within the range established by these properties. The range is extreme because the differences are extreme except for the appellant's comparable six at \$24.02 per square foot. However, once adjusted for size, age and construction comparable six's total assessment supports the subject's assessment. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the submitted evidence is insufficient to effect a change in the subject's present assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.